

(ಶ್ರೀ ಪಿ. ವೆಂಕಟಗಿರಿಯಪ್ಪ)

**MYSORE BUILDING TAX BILL, 1962.***Motion to consider.*

(Debate continued.)

†Sri G. V. GOWDA.—Can a subject of the State be made liable to pay tax on a subject matter through two different agencies is a matter for deep consideration. The reasons that have been advanced by the Minister do not appear to be convincing at all. Because the value of lands to which irrigation facilities have been provided has increased, there is justification to impose betterment levy and it is asked on the same analogy why should we not impose a tax on those buildings whose value because of certain circumstances has gone up. I wish to make one point clear. So far as the increase in the value of land and buildings is concerned, who is responsible for the increase in the value of buildings?

On account of the construction of projects or tanks out of Government money, the value of the land naturally goes up and in such cases Government is perfectly entitled to seek contribution or betterment levy from the owners of those lands; because of Government's initiative that increase comes into the picture. The same analogy does not hold good so far as increased values of the buildings are concerned. Government is not directly or indirectly responsible for the increased value of the building. What has the Government done? What is the responsibility that the Government has undertaken in this regard and in what way it is responsible for the increasing value of the buildings? That is my simple question. If the Government would say that in this way we are responsible for the enhancing of the value of the building, then they are perfectly justified in asking the owner to pay a share. Sir, it is said:

“Speculative business in urban properties has developed into a regular trade.”

It may be so far as urban area is concerned. What is the definition of urban area? Can you bring all the towns and Panchayats as urban area? It may be Davangere, Bangalore, Hubli or Mangalore, where this sort of increase has come

ವಿನಾಯ್ತು ದೊರಕಬೇಕು. 50 ಸಾವಿರ ಪ್ರಜಾಸಂಖ್ಯೆ ಇರತಕ್ಕ ಪಟ್ಟಣಗಳಿಗೆ ಈ ತೆರಿಗೆಯನ್ನು ಹಾಕಬಾರದು ಎಂದು ನಾನು ಕೇಳಿಕೊಳ್ಳುತ್ತೇನೆ. ಸ್ವಂತ ವಾಸಕ್ಕೆ ಮನೆಕಟ್ಟಿಕೊಂಡು ವಾಸವಾಗಿರುವ ಮನೆಗಳಿಗೆ ಈ ತೆರಿಗೆಯನ್ನು ಹಾಕಬಾರದು. ಏತಕ್ಕಂದರೆ ನಾನು ಮೊದಲೇ ತಿಳಿಸಿದಹಾಗೆ, ಅನೇಕ ಮಂದಿ ಹೌಸ್‌ಬ್ಲಿಂಗ್ ಸೊಸೈಟಿಯಲ್ಲ ಸಾಲ ತೆಗೆದುಕೊಂಡು ಮನೆಗಳನ್ನು ಕಟ್ಟಿಕೊಂಡಿದ್ದಾರೆ. ಸಾಮಾನ್ಯವಾಗಿ ಆ ಮನೆಗಳು ನಣ್ಣು ನಣ್ಣು ಮನೆಗಳು. 10-15 ಚದರ ಇರತಕ್ಕವುಗಳು. ಈಗ ಉದಾಹರಣೆಗೆ ಹೇಳುವುದಾದರೆ ನಾನೂ ಕೂಡ ಹೌಸ್‌ಬ್ಲಿಂಗ್ ಸೊಸೈಟಿಯಲ್ಲ ಸಾಲಮಾಡಿ 17 ಚದರ ಇರತಕ್ಕ ಒಂದು ಮನೆಯನ್ನು ಕಟ್ಟಿದ್ದೇನೆ. ಹೌಸ್‌ಬ್ಲಿಂಗ್ ಸೊಸೈಟಿಗೆ ಸಾಲ ತೆಗೆದುಕೊಂಡಿರುವ ಹಣವನ್ನೆಲ್ಲಾ ಕಟ್ಟಿದರೆ ಆ ಮನೆ ನನ್ನದಾಗುತ್ತದೆ. ಇಲ್ಲದಿದ್ದರೆ ಇಲ್ಲ. ಆದ್ದರಿಂದ ಈ ರೀತಿ ಕಟ್ಟಡಗಳ ಮೇಲೆ ತೆರಿಗೆಯನ್ನು ಹಾಕಲೇ ಬೇಕೆಂದು ಸರ್ಕಾರದವರು ಹತ ಹಿಡಿಯುವುದು ನ್ಯಾಯವಲ್ಲ. 50 ಸಾವಿರ ಪ್ರಜಾಸಂಖ್ಯೆಗಿಂತ ಕಡಿಮೆ ಇರುವ ಪಟ್ಟಣಗಳಿಗೆ ಮತ್ತು ಸ್ವಂತ ವಾಸಕ್ಕೆ ಕಟ್ಟಿಕೊಂಡಿರುವ ಮನೆಗಳಿಗೆ ಈ ತೆರಿಗೆಯಿಂದ ವಿನಾಯ್ತು ಕೊಡಬೇಕೆಂದು ಹೇಳಿ ನನ್ನ ಮಾತನ್ನು ಮುಗಿಸುತ್ತೇನೆ.

†Sri G. VENKATAI GOWDA (Palya).—Sir, I entirely agree with my friend Sri Namoshi when he appealed to the Minister concerned to withdraw this Bill for the simple reason that it amounts, in my opinion, to double taxation of an owner of a building within the limits of a local authority because he is asked to pay house tax to the local authority and also to Government.

Mr. SPEAKER.—Before the Hon'ble Member proceeds further, the Finance Minister will make a motion.

### **Report of the Select Committee on the Mysore Sales Tax (Amendment) Bill, 1962.**

*Presentation*

Sri B. D. JATTI (Minister for Finance).—Sir, I beg to present the Report of the Select Committee on the Mysore Sales Tax (Amendment) Bill, 1962.

Mr. SPEAKER.—The Report of the Select Committee is presented.